



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TAYLOR CHARLES & TAYLOR SHANNON RUTH

TAYLOR CHARLES & TAYLOR SHANNON RUTH
2200 NW 151ST ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 185199-005

PROPERTY LOCATION: 2200 NW 151ST ST
VANCOUVER, WA 98685

PETITION: 336

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 325,257	\$	325,257
Improvements	\$ 592,762	\$	592,762
Personal property			
ASSESSED VALUE	\$ 918,019	BOE VALUE	\$ 918,019

Date of hearing: February 22, 2023

Recording ID# TAYLOR

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Appellant:

Charles Taylor

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,627 square feet, built in 1994 and is of good construction quality located on 1.52 acres. The property includes a general-purpose building measuring 2,400 square feet.

The appellant stated that the home was in very rough shape and sat on the market until August 2019 when the appellant purchased it for \$568,000. Water damage has occurred that is still only partially remediated. A new roof and gutters were added in May of 2022, which cost roughly \$40,000. The appellant submitted two comparable sales [#179388-000 sold for \$1,100,000 in September 2021; and #182863-000 sold for \$800,000 in May 2021].

The appellant requested a value of \$700,000.

The Assessor's evidence included three sales adjusted for time, 2022 property information cards, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable property sales support the assessed value of \$918,019.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$918,019 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

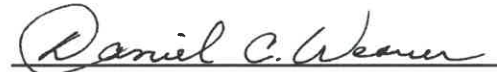
Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MONDAY DARYL & MONDAY STACY

MONDAY DARYL & MONDAY STACY
20905 NE 96TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 192657-000

PROPERTY LOCATION: 20905 NE 96TH AVE
BATTLE GROUND, WA 98604

PETITION: 338

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 381,432	\$	381,432
Improvements	\$ 940,944	\$	666,068
Personal property			
ASSESSED VALUE	\$ 1,322,376	BOE VALUE	\$ 1,047,500

Date of hearing: February 22, 2023

Recording ID# MONDAY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Daryl Monday

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,381 square feet, built in 2002 and is of good plus construction quality located on 5 acres. The property includes a detached garage measuring 1,872 square feet, with 480 square feet beside the garage and 1,152 square feet above.

The appellant referred to their submitted comparables. There is an identical home by the same builder with the same floorplan that is being considered differently by the Assessor's Office. The appellant submitted three comparable sales [#986033-729 sold for \$1,000,000 in September 2021; #211008-010 sold for \$1,299,000 in September 2021; and #215418-000 sold for \$1,559,000 in September 2021].

The appellant requested a value of \$1,047,500.

The appellant timed adjusted comparable sales and the trended prior year assessed value support the requested value of \$1,047,500.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,047,500 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

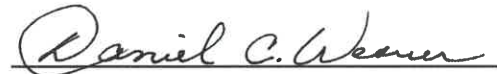
Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ABACO CHRISTIAN & ABACO ODETTE

ABACO CHRISTIAN & ABACO ODETTE
32 PATTERSON MEWS SW
CALGARY, AB T3H 2C7 CANADA

ACCOUNT NUMBER: 196032-000

PROPERTY LOCATION: 5600 NE 175TH CIR
VANCOUVER, WA 98686

PETITION: 249

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 338,160	\$	338,160
Improvements	\$ 563,101	\$	536,912
Personal property			
ASSESSED VALUE	\$ 901,261	BOE VALUE	\$ 875,072

Date of hearing: February 22, 2023

Recording ID# ABACO

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Christian Abaco

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,358 square feet, built in 1995 and is of good plus construction quality located on 5 acres.

The appellant stated that the home was purchased as a foreclosure and no significant improvements have been made since purchase. The Assessor's comparables are superior to the subject. The appellant's evidence included photos of the subject and comparables but did not include a comparison of the features and the values of the subject and comparable properties.

The appellant requested a value of \$738,160.

The Assessor's evidence included three sales adjusted for time, a 2022 property information card, construction quality examples, and a cover letter recommending a change in the home's classification from very good to good and that the assessed value be set at \$875,073. (The stipulation letter indicated that the current assessed value is \$875,073. The property information system has not been changed to this value.) The appellant disagreed with the appraiser's findings.

The property information system indicated an assessed value of \$901,261. The Assessor recommended a value of \$875,072, which is supported by the related comparable property sales submitted by the Assessor.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$875,072 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

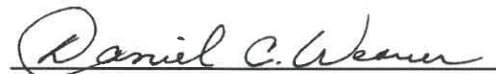
Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TULLY KEVIN J & LYNCH EMILY S

TULLY KEVIN J & LYNCH EMILY S
400 W HUMPHREY ST
YACOLT, WA 98675

ACCOUNT NUMBER: 66590-000

PROPERTY LOCATION: 400 W HUMPHREY ST
YACOLT, WA 98675

PETITION: 341

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 120,120	\$	120,120
Improvements	\$ 391,927	\$	391,927
Personal property			
ASSESSED VALUE	\$ 512,047	BOE VALUE	\$ 512,047

Date of hearing: February 22, 2023

Recording ID# TULLY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,194 square feet, built in 2016 and is of average construction quality located on 0.23 acres.

The appellant submitted three comparable sales [#65085-000 sold for \$445,000 in September 2021; #986042-560 sold for \$492,500 in November 2021; and #986042-561 sold for \$525,000 in December 2021].

The appellant requested a value of \$465,000.

The Assessor's evidence included two sales adjusted for time and a cover letter recommending no change to the assessed value.

The Assessor's comparable property sales support the assessed value of \$512,047.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$512,047 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

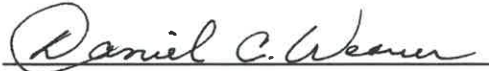
Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASHEAR AARON J

BRASHEAR AARON J
8214 NE 38TH CT
VANCOUVER, WA 98665

ACCOUNT NUMBER: 97626-136

PROPERTY LOCATION: 8214 NE 38TH CT
VANCOUVER, WA 98665

PETITION: 342

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 98,183	\$	65,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 98,183	BOE VALUE	\$ 65,000

Date of hearing: February 22, 2023

Recording ID# BRASHEAR

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Terri Brashear

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.16-acre parcel of bare land.

The appellant stated that Clark County Permit Officer Bill Anderson and others have informed them that the lot cannot get a permit, cannot be built on, and cannot add utilities due to multiple factors including lot dimensions and erosion. There is no property in Clark County with comparable circumstances. The appellant's evidence included a bids by Guinett Masonry to stabilize and prepare the land for \$192,789 as of November 2021 and for \$180,109 as of January . The property next door of approximately the same size which is owned and lived on by the appellant carries an assessed value of \$87,068.

The appellant requested a value of \$65,000.

The appellant analysis indicates the value of the property after spending substantial sums to make it usable would only equate to \$87,068 therefore the appellant's requested value of \$65,000 is appropriate.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$65,000 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

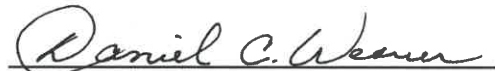
Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HIGGINS JACK & HIGGINS LUCILLE

HIGGINS JACK & HIGGINS LUCILLE
18501 NE 308TH ST
YACOLT, WA 98675

ACCOUNT NUMBER: 230737-000

PROPERTY LOCATION: 18501 NE 308TH ST
YACOLT, WA 98675

PETITION: 343

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 272,212	\$	272,212
Improvements	\$ 423,655	\$	423,655
Personal property			
ASSESSED VALUE	\$ 695,867	BOE VALUE	\$ 695,867

Date of hearing: February 22, 2023

Recording ID# HIGGINS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,958 square feet, built in 1989 and is of average minus construction quality located on 5.1 acres. The home includes an additional 986 square feet of unfinished basement space. The property includes a general-purpose building measuring 1,344 square feet and a pole cover measuring 400 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$663,867.

The assessed value of \$695,867 is deemed correct.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$695,867 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

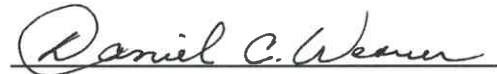
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The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ZHANG YIQING & CAI YIN

ZHANG YIQING & CAI YIN
515 NW 253RD ST
RIDGEFIELD, WA 98642-9269

ACCOUNT NUMBER: 215426-000

PROPERTY LOCATION: 515 NW 253RD ST
RIDGEFIELD, WA 98642-9269

PETITION: 344

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 355,110	\$	355,110
Improvements	\$ 917,536	\$	917,536
Personal property			
ASSESSED VALUE	\$ 1,272,646	BOE VALUE	\$ 1,272,646

Date of hearing: February 22, 2023

Recording ID# ZHANG

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Yiqing Zhang

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,660 square feet, built in 2006 and is of very good construction quality located on 5.32 acres.

The appellant stated that the subject was purchased for significantly lower than the assessed value. The property was purchased for \$835,000 in May 2020. No quantitative data was presented to prove the requested value.

The appellant requested a value of \$1,015,719.

The appellant has not overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,272,646 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

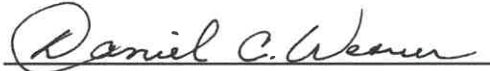
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The Board of Equalization

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ALEXANDER GEORGE F & ALEXANDER SHARON C

ALEXANDER GEORGE F & ALEXANDER SHARON C TRUSTEES
9990 NW 31ST AVE
VANCOUVER, WA 98665

ACCOUNT NUMBER: 146463-000

PROPERTY LOCATION: 9990 NW 31ST AVE
VANCOUVER, WA 98665

PETITION: 346

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 366,200	\$ 366,200
Improvements	\$ 724,354	\$ 724,354
Personal property		
ASSESSED VALUE	\$ 1,090,554	BOE VALUE \$ 1,090,554

Date of hearing: February 22, 2023

Recording ID# ALEXANDER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,999 square feet, built in 1989 and is of very good construction quality located on 1.71 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$994,345.

The appellant did not provide information to overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,090,554 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

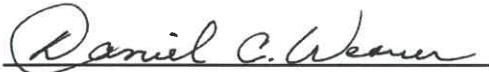
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The Board of Equalization

1300 Franklin Street, Suite 650

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Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ALEXANDER GEORGE F & ALEXANDER SHARON C TRUSTEES

ALEXANDER GEORGE F & ALEXANDER SHARON C TRUSTEES
9990 NW 31ST AVE
VANCOUVER, WA 98665

ACCOUNT NUMBER: 98204-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: LAKE VIEW HD LOTS #5 LOT 3 1.04A

PETITION: 347

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 322,707	\$	322,707
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 322,707	BOE VALUE	\$ 322,707

Date of hearing: February 22, 2023

Recording ID# ALEXANDER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.04-acre parcel of bare land.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$245,000.

The appellant did not provide sufficient evidence to overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$322,707 as of January 1, 2022.

This order is submitted into the record of the Clark County Washington Board of Equalization:

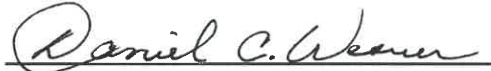
Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****